



EXECUTIVE CHAMBERS  
HONOLULU, HAWAII

David Y. Ige  
Governor

Testimony on GM 521  
Confirmation of Maria Zielinski  
Deputy Director, Department of Taxation

Governor David Y. Ige

SENATE COMMITTEE ON WAYS AND MEANS

February 11, 2015  
9:00 a.m., Room 211

Chair Tokuda, Vice Chair Kouchi and committee members:

I respectfully request your support in confirming the appointment of Maria Zielinski as the Director of the Department of Taxation. Ms. Zielinski previously served as Deputy Comptroller for the Department of Accounting and General Services and brings 30 years of diversified financial and management experience. Under her leadership, the department was awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.

This administration is committed to transforming the culture of government by embracing and accelerating change. I'm confident that Maria Zielinski will support our department employees in this effort. Together, we can build a better home for our keiki, kupuna, and all the residents of Hawaii.

Mahalo for your consideration.

TESTIMONY BY  
MARIA E. ZIELINSKI  
TO THE SENATE COMMITTEE ON WAYS AND MEANS  
FEBRUARY 11, 2015  
9:05 AM  
CONFERENCE ROOM 211  
TESTIMONY ON GOVERNOR'S MESSAGE NO. 521 RELATING TO  
GUBERNATORIAL NOMINEE MARIA E. ZIELINSKI  
FOR DIRECTOR OF TAXATION

Dear Chair Tokuda, Vice Chair Kouchi, and Members of the Committee:

Thank you for the opportunity to appear before you today regarding my nomination to serve as the Director of Taxation for the State of Hawaii. It is truly an honor to have been nominated by Governor Ige to the Department of Taxation (DoTAX) to serve the Administration, the Legislature and the people of the State of Hawaii.

While I was born and raised in Brooklyn, New York (before it was trendy and chic) and lived there until 1997, my husband and I fell in love with Hawaii, its culture, and its people in the early 1970s. Our objective from that point forward was to make Hawaii our home. Despite the fact that we had to live apart from 1994 – 1997 (me in Brooklyn and my husband in Hawaii) while my husband made the initial move, we never looked back or considered changing our course. Since 1997, Hawaii has been, and will always be, *home*.

In my more than 25 years of senior financial management experience I have worked in the private, non-profit and public sectors. I am a certified public accountant (CPA) from the State of New York and have served as Chief Financial Officer in my more recent non-public sector positions.

Most recently, I served as the Deputy Comptroller at the Department of Accounting and General Services (DAGS) for the State of Hawaii. During the 2 ¼ years I served in that capacity we were able to complete and deliver the State's Comprehensive Annual Financial Report (CAFR) and its Schedule of Expenditures of Financial Awards (SEFA) on time. This had not been achieved in over ten years. Likewise, the State was awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for those years. The State had not received this prestigious award since 2008. Timely completion of the CAFR is critical particularly to investors and credit-rating agencies when the State is issuing bonds.

When a credit-rating agency is assessing the State's credit rating, it is important that they are reviewing the most up-to-date audited financial information. Likewise, accuracy and timeliness of the SEFA is essential in ensuring that the State qualifies for, and is awarded, Federal grants. A poorly prepared or untimely SEFA can result in loss of Federal funds to the State.

Prior to working for the State of Hawaii, I served as the Accounting System Administrator for the County of Maui for approximately three years. During my tenure in this capacity, the County of Maui was able to complete and deliver its CAFR and earn the GFOA award for three consecutive years. The County of Maui had not completed a CAFR on time for over 30 years prior to this. During this period, the County's credit rating was also upgraded by all three rating agencies. Likewise, during my tenure, we were also able to complete the SEFA on time while significantly improving the accuracy of the report.

I believe that we were able to achieve these successes, where my predecessors at the State of Hawaii and County of Maui had failed, due to my strong skills as a manager and an administrator. Delivering those critical annual reports was not just about prioritization, planning and oversight; it is about inspiring, mentoring and empowering staff to believe in themselves and to believe that they can actually do it.

While at DAGS I became aware of some of the issues and difficulties being encountered by DoTAX relative to collections, audits, fraudulent returns, its tax system modernization and general personnel issues. Frankly, I was concerned that these issues could affect the successful operation of the State. Given that tax revenue is the single largest source of income to the State of Hawaii, the smooth, efficient and successful operation of DoTAX is critical. I personally felt compelled to apply for the Director of Taxation position in order to utilize my management skills, my ability to inspire and empower staff, and effectively "heal" this department. I do believe this process is already occurring since December 1<sup>st</sup>.

For the past two months I have met with staff from virtually all functional areas to better understand the processes, their concerns and challenges, and develop possible solutions. The following is a list of the areas that we are addressing:

- Improve Collections
  - Faster clearing of checks (e.g., remote deposits)
  - Aggressively review and clean up large mainland accounts (assign to designated AGs)
  - Aggressively clean up "pending write-off" accounts (e.g., collection agency)
  
- Tax System Modernization (TSM)
  - Priority listing should be occurring very shortly

- Target is starting implementation in summer 2015
- Roll out by functions (fiscally conservative)
- Sequence of functional rollout will prioritize data warehousing that will improve collections and reduce fraud
  
- Reduce Refunds of Fraudulent Returns
  - Improved screening using different factors and parameters
  - Requiring Hawaii employers to use Hawaii State ID number
  - Software (TSM)
  - Use of additional analytics to determine reasonableness
  
- Improve Customer Service and Responsiveness
  - While TSM will have large impact, we will look to interim methods until implementation is complete
  - Remote deposit technology will assist staff at windows
  
- Initiate a Fully Operational Criminal Investigation Section
  - "Rebrand" to ensure voluntary compliance
  
- Revenue Accounting Workflow
  - Independently track all revenue workflows to ensure all financial information is being transmitted to DAGS
  - DoTAX to assume responsibility for posting their transactions and revenue (previously being done by DAGS)

While I believe we are already well underway in moving these objectives forward, I am committed to continuing to seek ways to improve our processes while continuing to mentor and empower our staff.

In closing, I believe my background, experience and strength as a manager provide me with strong qualifications as a nominee for the Director of Taxation. I respectfully request your favorable consideration and would be open to address any questions you may have. Thank you again for providing me with this opportunity.



February 9, 2015

The Honorable Jill N. Tokuda, Chair  
The Honorable Ronald D. Kouchi, Vice Chair  
And Members  
Senate Committee on Ways and Means  
415 South Beretania Street, Conference Room 211  
Honolulu, Hawaii 96813

**RE: G.M. 521 - FOR CONSIDERATION AND CONFIRMATION TO THE  
DIRECTOR OF THE DEPARTMENT OF TAXATION,  
GUBERNATORIAL NOMINEE, MARIA ZIELINSKI**

Dear Chair Tokuda, Vice Chair Kouchi, and Members of the Committee,

Thank you for the opportunity to provide testimony in support of the confirmation of Ms. Maria Zielinski to the Director of the Department of Taxation.

I have known Ms. Zielinski for more than 5 years, since early 2010, while we both served at the County of Maui in the Department of Finance. Ms. Zielinski was the county's accounting system administrator during my tenure as the county's director of finance. During the last three years, Ms. Zielinski and I served in state cabinet level positions while she was the deputy state comptroller and deputy director of the Department of Accounting & General Services. Ms. Zielinski is a firm administrator and an accounting professional who has a demonstrated tenacity to implement difficult projects and policies. I believe she has the background, experience and focus needed in the Department of Taxation.

The Department of Taxation is targeted to undergo a significant amount of change from continued improvement over the next several years. Projects like tax modernization, collection of delinquent accounts, implementation of electronic tax filing, and the defense of tax policies have been recent critical matters that the department has been implementing over the past several years. These projects have high-level significance for state revenue collections and tax policy implications. Ms. Zielinski has worked at both the county and state level of government in Hawaii implementing various aspects of revenue policy mindful of the impacts to employees, policy makers, stakeholders and taxpayers.

The State of Hawaii needs a strong leader in the Department of Taxation – someone who can make continued improvements to the department that will help generate the revenues the state needs for programs. We also need a leader who is mindful and respectful of the changing tax policy landscape. I believe Maria will be very valuable in these efforts evolving the State Department of Taxation.

Senate Committee on Ways & Means

G.M. 521

Page 2 of 2

I am confident that Ms. Zielinski will bring the full strength of her diverse background and experience to her role as the Director of Taxation and to the benefit of the State of Hawaii. I urge the members of the Senate Committee on Ways and Means to support her selection by voting favorably on her nomination and advancing G.M. 521 for full Senate confirmation.

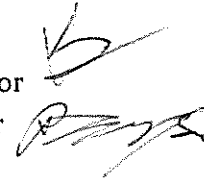
Sincerely,

A handwritten signature in black ink, appearing to read "Kalbert K. Young". The signature is written in a cursive style with a large, sweeping flourish at the end.

KALBERT K. YOUNG  
VP for B&F/CFO

Testimony on GM 521  
Confirmation of Maria Zielinski  
Director, Department of Taxation

By  
Kevin Wakayama, Taxation Compliance Administrator  
Robert Su, Information Technology Services Officer  
Hawaii State Department of Taxation



Senate Committee on Ways and Means

Wednesday, February 11, 2015  
9:05 a.m., Conference Room 211

Chair Tokuda, Vice Chair Kouchi, and committee members:

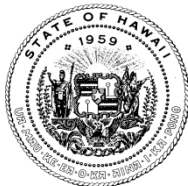
Thank you for the opportunity to express our strong support for the confirmation of Maria Zielinski as the Director of Taxation. We've been honored to work closely with the Legislature over the past few years to help reform the Department of Taxation and ensure that it operates with the integrity and efficiency necessary to regain the public's trust and meet the needs of the people of Hawaii.

In 2010, Senate Concurrent Resolution No. 78 called for a management and financial audit of the Department of Taxation. The resulting report exposed the need for drastic and immediate change. With the support of the Legislature, the TSM Program was created to help transform the Department through business process reengineering and technological upgrades. Unfortunately, many of the same forces spurring the need for change obstructed progress. Corporate interests, dirty politics, and administrative mismanagement have derailed progress for years.

Given our deep commitment to seeing the TSM Program succeed, we are thankful for the support of legislative leaders that have helped hold the Department of Taxation to a high standard of accountability and integrity. You have helped encourage us to stand strong in the face of repeated program setbacks, retaliatory attacks, and other challenges. We share this history to highlight the Department's need for a strong and trustworthy leader.

Maria's leadership since her arrival has been remarkable. The prior administration left the Department in a dysfunctional state with numerous unresolved problems. Maria carefully and deliberately met with leaders throughout the Department to establish an unbiased understanding of the biggest issues and challenges. She then took decisive action to move the Department forward.

DAVID Y. IGE  
GOVERNOR



Testimony of  
FORD N. FUCHIGAMI  
DIRECTOR

Deputy Directors  
JADE T. BUTAY  
ROSS M. HIGASHI  
EDWN H. SNIFFEN

IN REPLY REFER TO:

**STATE OF HAWAII**  
**DEPARTMENT OF TRANSPORTATION**  
869 PUNCHBOWL STREET  
HONOLULU, HAWAII 96813-5097

February 11, 2015  
9:05 a.m.  
State Capitol, Room 211

**G.M. 521**

**Submitting for consideration and confirmation to the Director of the Department of Taxation, Gubernatorial Nominee, MARIA ZIELINSKI, for a term to expire 12-3-2018.**

Senate Committee on Ways and Means

---

The Department of Transportation (DOT) **strongly supports** the confirmation of Maria Zielinski as Director of the Department of Taxation (DoTAX).

Ms. Zielinski is a Certified Public Accountant (CPA) who has previously served as Deputy Comptroller for the Department of Accounting and General Services (DAGS) and as an Accounting Administrator for the County of Maui. She has also worked in the private sector as the Chief Financial Officer (CFO) for the California School Employees Association – the largest classified employee labor union in the United States.

Ms. Zielinski is an exemplary nominee who is worthy of our support. Her experience in the public and private sector is well-suited to meet many of the challenges DoTAX will be facing if she is confirmed. She is a highly motivated public servant with a strong work ethic who has a solid understanding of how imperative the tax modernization is to the State. Her sterling reputation gives her the integrity to ensure DoTAX will fairly, efficiently, and effectively collect the taxes owed by businesses and individuals. We look forward to working with her.

Thank you for the opportunity to provide testimony.

KRISTIN E. IZUMI-NITAO  
EXECUTIVE DIRECTOR



PHONE: (808) 586-0285  
FAX: (808) 586-0288  
WWW.HAWAII.GOV/CAMPAIGN

**STATE OF HAWAII**  
**CAMPAIGN SPENDING COMMISSION**

235 SOUTH BERETANIA STREET, ROOM 300  
HONOLULU, HAWAII 96813

February 10, 2015

TO: The Honorable Jill N. Tokuda, Chair  
Senate Committee on Ways and Means

The Honorable Ronald D. Kouchi, Vice-Chair  
Senate Committee on Ways and Means

Members of the Senate Committee on Ways and Means

FROM: Kristin E. Izumi-Nitao, Executive Director *Kei*  
Campaign Spending Commission

RE: **Testimony on G.M. 521, Confirmation of Gubernatorial Nominee Maria Zielinski as Director of the Department of Taxation, State of Hawaii**

Wednesday, February 11, 2015  
9:05 a.m., Conference Room 211

Thank you for the opportunity to submit testimony in strong support of gubernatorial nominee Maria Zielinski for the position of Director of the Department of Taxation.

I have had the pleasure of working with and getting to know Maria Zielinski in her prior position as Deputy Comptroller for the Department of Accounting and General Services ("DAGS"). As an administratively attached agency, the Hawaii Campaign Spending Commission ("Commission") receives administrative assistance and guidance from DAGS. At our meetings, Maria was always engaged, informed, supportive, and helpful. I have always appreciated her accessibility, good nature, and her deep commitment in improving our state affairs. In these challenging fiscal times, Maria has the skills and strength to move the Department of Taxation positively forward, and therefore, we appreciate the opportunity to write in support of her nomination.

February 9, 2015

WRITTEN COMMENTS ONLY

The Honorable Jill N. Tokuda, Chair  
The Honorable Ronald D. Kouchi, Vice Chair  
Members of the Committee  
Senate Committee on Ways and Means

RE: Governor's Message 521 – Submitting for consideration and confirmation to the Director of the Department of Taxation, Gubernatorial Nominee, MARIA ZIELINSKI for a term to expire 12-3-2018

Dear Chair Tokuda, Vice Chair Kouchi, and Members of the Committee:

I support the appointment of Maria Zielinski to Director of the Department of Taxation.

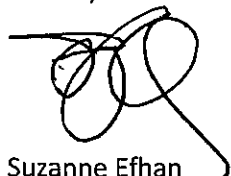
My name is Suzanne Eghan. I am currently an Accounting System Manager for the Department of Accounting and General Services (DAGS) and was previously the Administrative Services Officer at the Department of Taxation; however, I am providing written testimony in my personal capacity.

In Ms. Zielinski's first year as the State of Hawaii's Deputy Comptroller, she ensured that the State was awarded the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for its 2012 Comprehensive Annual Financial Report (CAFR). The GFAO certificate is the highest form of recognition in the area of government accounting and financial reporting, and its attainment is a significant accomplishment. The State had not received this award since 2008. Under Ms. Zielinski's direction, the State received its second consecutive GFOA award for its 2013 CAFR.

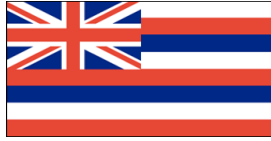
Preparation of the CAFR is a large scale project involving virtually all State departments and agencies. For many years, the State struggled to coordinate its efforts and issue the CAFR in a timely manner. Ms. Zielinski made it her personal mission to achieve this goal. She was heavily involved in ensuring that DAGS' personnel as well as department and agency management prioritized CAFR activities and produced information in a timely manner. As a direct result of her leadership, and for the first time in a decade, the 2014 CAFR was issued on time. We believe the 2014 CAFR continues to meet GFOA's requirements and have submitted it to determine its eligibility for another award.

As a Certified Public Accountant, Ms. Zielinski has the knowledge and skills necessary to modernize the tax system with appropriate internal controls and to improve management and reporting of tax revenues, receivables, and liabilities. Working with Ms. Zielinski has truly been a pleasure. She provides necessary resources, empowers her staff, and sets high standards.

Thank you for the opportunity to submit testimony on this matter.



Suzanne Eghan



**CAPITOL CONSULTANTS OF HAWAII, LLP**  
**222 South Vineyard Street Suite 401, Honolulu, Hawaii 96813**  
**Office: 808/531-4551 Fax: 808/533-4601**  
**Website: [www.capitolconsultantsofhawaii.com](http://www.capitolconsultantsofhawaii.com)**

February 11, 2015

Senator Jill N. Tokuda, Chair  
Senator Ronald D. Kouchi, Vice Chair  
Committee on Ways and Means  
Hawaii State Capitol, Room 211

**RE: GM521 Submitting for consideration and confirmation to the Director of the Department of Taxation, Gubernatorial Nominee, MARIA ZIELINSKI, for a term to expire 12-3-2018.**

Dear Chairwoman Tokuda, Vice Chairman Kouchi and Members of the Committee:

All of us who value government and government service, are extremely fortunate that Maria Zielinski is willing and so very able to step into critical posts in the Executive Branch. She proved to be an outstanding Deputy Director of the Department of Accounting and General Services in the previous Administration, and is an inspired choice for Director of the Department of Taxation. She is a strong leader, decisive, competent, and proficient. She gets things done. This Department needs her leadership. She is an expert in technology as well as taxation and has been a leader in moving state government in Hawaii into the technological 21st Century. Please confirm her for this important position. She is the right person for the job, at the right time.

Respectfully Submitted,

John H. Radcliffe  
President

**HUGH R. JONES**  
180 Mookua St  
Kailua, Hawaii 96734

February 9, 2015

**WRITTEN TESTIMONY ON GOVERNOR'S MESSAGE NO. 521**  
(Nomination of Maria Zielinski as Director of Taxation)

Hearing Date: February 11, 2015

Time: 9:05 a.m

Conf. Room 211

Chairperson Tokuda and Committee Members

I write to urge you to confirm Maria Zielinski as Director of Taxation. Ms. Zielinski has a solid accounting background and has the managerial experience to oversee the operations of the Department of Taxation. I also believe that she has the appropriate skill set to oversee the very important project of modernizing the Department Information Technology infrastructure.

TESTIMONY BY DEREK MIZUNO  
TO THE COMMITTEE ON WAYS AND MEANS  
ON  
**GM 521**  
RELATING TO CONSIDERATION AND CONFIRMATION TO THE DIRECTOR OF  
TAXATION – **MARIA ZIELINSKI**

February 11, 2015

Chair Tokuda, Vice Chair Kouchi, and Members of the Committee on Ways and Mean,

I am testifying in SUPPORT of Maria Zielinski to be the Director of the Department of Taxation. I have worked with Maria since March 2014 in her position as Hawaii Employer-Union Health Benefits Trust Fund Trustee and Investment and Benefits Committee member. I appreciate her knowledge and contributions especially on fiscal, accounting and investment matters. She is able to balance the fiscal and budgetary constraints caused by rising health care premiums with the need to provide quality health benefits to the State's employees and retirees.

Thank you for the opportunity to testify.

February 9, 2015

WRITTEN COMMENTS ONLY

The Honorable Senator Jill N. Tokuda, Chair  
The Honorable Senator Ronald D. Kouchi, Vice Chair  
Members of the Ways and Means Committee  
Hawaii State Capitol, Room 207  
Honolulu, Hawaii 96813

Re: Governor's Message 521, Submitting for consideration and confirmation to the Director of the Department of Taxation, Gubernatorial Nominee, MARIA E. ZIELINSKI, for a term to expire December 3, 2018

Hearing: Wednesday, February 11, 2015 at 9:05AM  
Conference Room 211

Dear Chair Tokuda, Vice Chair Kouchi and Members of the Ways and Means Committee:

I am writing in support of the appointment of Maria E. Zielinski to serve as the Director of The Department of Taxation. My name is Dennis M. Tsuhako and I am writing as a character Witness on behalf of Ms. Zielinski.

I have had the privilege of working with Ms. Zielinski during 2014 in relation to the audit our firm performed on the Comprehensive Annual Financial Report (CAFR) for the State of Hawaii for the year ended June 30, 2014. Ms. Zielinski provided valuable contribution based on her knowledge, experience and enthusiasm to ensure the CAFR was completed by December 31, 2014. It is my opinion that as the Director of the Department of Taxation, Ms. Zielinski can be counted upon to do what needs to be done by the department and that there will never be question about her integrity.

I strongly urge you to confirm Maria E. Zielinski as Director of the Department of Taxation and thank you for the opportunity to submit testimony on this matter.

Sincerely,



Dennis M. Tsuhako  
Partner

Matthew Oda  
2029 Nuuanu Ave. #1203  
Honolulu, HI 96817  
February 9, 2015

WRITTEN COMMENTS ONLY

The Honorable Senator Jill N. Tokuda, Chair  
The Honorable Senator Ronald D. Kouchi, Vice Chair  
Members of the Ways and Means Committee  
Hawaii State Capitol, Room 207  
Honolulu, Hawaii 96813

Re: Governor's Message 521, Submitting for consideration and confirmation to the Director of the Department of Taxation, Gubernatorial Nominee, MARIA E. ZIELINSKI, for a term to expire December 3, 2018

Hearing: Wednesday, February 11, 2015 at 9:05AM  
Conference Room 211

Dear Chair Tokuda, Vice Chair Kouchi and Members of the Ways and Means Committee:

I am writing in support of the appointment of Maria E. Zielinski to serve as the Director of The Department of Taxation. My name is Matthew Oda and I am writing as a character Witness on behalf of Ms. Zielinski.

I have had the privilege of working with Ms. Zielinski during 2014 in relation to the audit our firm performed on the Comprehensive Annual Financial Report (CAFR) for the State of Hawaii for the year ended June 30, 2014. Ms. Zielinski provided valuable contribution based on her knowledge, experience and enthusiasm to ensure the CAFR was completed by December 31, 2014. It is my opinion that as the Director of the Department of Taxation, Ms. Zielinski can be counted upon to do what needs to be done by the department and that there will never be question about her integrity.

It is without hesitation that I support Maria E. Zielinski's nomination as Director of the Department of Taxation.

Please favorably consider her appointment.

Sincerely,



Matthew Oda

Sean M. Nakamura  
1240 Kealeku St.  
Honolulu, HI 96825  
February 9, 2015

WRITTEN COMMENTS ONLY

The Honorable Senator Jill N. Tokuda, Chair  
The Honorable Senator Ronald D. Kouchi, Vice Chair  
Members of the Ways and Means Committee  
Hawaii State Capitol, Room 207  
Honolulu, Hawaii 96813

Re: Governor's Message 521, Submitting for consideration and confirmation to the Director of the Department of Taxation, Gubernatorial Nominee, MARIA E. ZIELINSKI, for a term to expire December 3, 2018

Hearing: Wednesday, February 11, 2015 at 9:05AM  
Conference Room 211

Dear Chair Tokuda, Vice Chair Kouchi and Members of the Ways and Means Committee:

I am writing in support of the appointment of Maria E. Zielinski to serve as the Director of The Department of Taxation. My name is Sean M. Nakamura and I am writing as a character Witness on behalf of Ms. Zielinski.

I have had the privilege and honor of working with Ms. Zielinski during 2014 in relation to the audit our firm performed on the Comprehensive Annual Financial Report (CAFR) for the State of Hawaii for the year ended June 30, 2014. Ms. Zielinski was instrumental in ensuring that the CAFR was completed by December 31, 2014. It is my opinion that as the Director of the Department of Taxation, Ms. Zielinski will provide invaluable leadership and guidance.

I strongly urge you to confirm Maria E. Zielinski as Director of the Department of Taxation and thank you for the opportunity to submit testimony on this matter.

Sincerely,  


Sean M. Nakamura

Cindy Yee  
5445 Kuaola Street  
Honolulu, Hawaii 96821

February 9, 2015

WRITTEN COMMENTS ONLY

The Honorable Senator Jill N. Tokuda, Chair  
The Honorable Senator Ronald D. Kouchi, Vice Chair  
Members of the Ways and Means Committee  
Hawaii State Capitol, Room 207  
Honolulu, Hawaii 96813

Re: Governor's Message 521, Submitting for consideration and confirmation to the Director of the Department of Taxation, Gubernatorial Nominee, MARIA E. ZIELINSKI, for a term to expire December 3, 2018

Hearing: Wednesday, February 11, 2015 at 9:05AM  
Conference Room 211

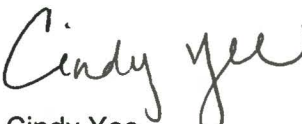
Dear Chair Tokuda, Vice Chair Kouchi and Members of the Ways and Means Committee:

I am writing in support of the appointment of Maria E. Zielinski to serve as the Director of the Department of Taxation. My name is Cindy Yee and I am writing as a character Witness on behalf of Ms. Zielinski.

I have had the honor and privilege of working with Ms. Zielinski during 2014 due to the audits my firm, Accuity LLP, performed on the Comprehensive Annual Financial Report and the single audit work for the State of Hawaii for the year ended June 30, 2014. Ms. Zielinski was instrumental in the coordination and motivation of this state-wide audit and with the many state departments and agencies. I know she will continue to bring the same depth of knowledge, experience and determination as the Director of the Department of Taxation

I humbly ask for your support to confirm Maria E. Zielinski as Director of the Department of Taxation. Thank you for the opportunity to submit this testimony.

Sincerely,

  
Cindy Yee

Cory J. Kubota  
1066 Koko Kai Place  
Honolulu, HI 96825

February 9, 2015

WRITTEN COMMENTS ONLY

The Honorable Senator Jill N. Tokuda, Chair  
The Honorable Senator Ronald D. Kouchi, Vice Chair  
Members of the Ways and Means Committee  
Hawaii State Capitol, Room 207  
Honolulu, Hawaii 96813

Re: Governor's Message 521, Submitting for consideration and confirmation to the Director of the Department of Taxation, Gubernatorial Nominee, MARIA E. ZIELINSKI, for a term to expire December 3, 2018

Hearing: Wednesday, February 11, 2015 at 9:05AM  
Conference Room 211

Dear Chair Tokuda, Vice Chair Kouchi and Members of the Ways and Means Committee:

I strongly support of the appointment of Maria E. Zielinski to serve as the Director of The Department of Taxation. My name is Cory J. Kubota and I am writing as a character Witness on behalf of Ms. Zielinski.

I have had the privilege of working with Ms. Zielinski during 2014 in relation to the audit our firm performed on the Comprehensive Annual Financial Report (CAFR) for the State of Hawaii for the year ended June 30, 2014. Ms. Zielinski provided valuable contribution based on her knowledge, experience and enthusiasm to ensure the CAFR was completed by December 31, 2014. It is my opinion that as the Director of the Department of Taxation, Ms. Zielinski can be counted upon to do what needs to be done by the department and that there will never be question about her integrity.

I respectfully request your favorable consideration in the appointment of Ms. Maria E. Zielinski as the Director of the Department of Taxation.

Sincerely,



Cory J. Kubota

Donn Nakamura  
1288 Kapiolani Boulevard #1909  
Honolulu, HI 96814

February 9, 2015

WRITTEN COMMENTS ONLY

The Honorable Senator Jill N. Tokuda, Chair  
The Honorable Senator Ronald D. Kouchi, Vice Chair  
Members of the Ways and Means Committee  
Hawaii State Capitol, Room 207  
Honolulu, Hawaii 96813

Re: Governor's Message 521, Submitting for consideration and confirmation to the Director of the Department of Taxation, Gubernatorial Nominee, MARIA E. ZIELINSKI, for a term to expire December 3, 2018

Hearing: Wednesday, February 11, 2015 at 9:05AM  
Conference Room 211

Dear Chair Tokuda, Vice Chair Kouchi and Members of the Ways and Means Committee:

I am writing in support of the appointment of Maria E. Zielinski to serve as the Director of the Department of Taxation. My name is Donn Nakamura, and I am writing as a character witness on behalf of Ms. Zielinski.

I have had the privilege of working with Ms. Zielinski during 2014 in relation to the audit of the Comprehensive Annual Financial Report (CAFR) for the State of Hawaii for the year ended June 30, 2014. Ms. Zielinski provided valuable contribution based on her knowledge, experience and enthusiasm to ensure the CAFR was completed and issued by December 31, 2014. I have also worked with Ms. Zielinski in the past in her capacity as the Chief Financial Officer of Haleakala Ranch Company and similar experiences with her then. It is my opinion that as the Director of the Department of Taxation, Ms. Zielinski can be counted upon to do what needs to be done by the department and that there will never be question about her integrity.

I strongly urge you to confirm Maria E. Zielinski as Director of the Department of Taxation and thank you for the opportunity to submit testimony on this matter.

Sincerely,



Donn Nakamura

February 9, 2015

98-693 Keikialii Street  
Aiea, Hawaii 96701

WRITTEN COMMENTS ONLY

The Honorable Senator Jill N. Tokuda, Chair  
The Honorable Senator Ronald D. Kouchi, Vice Chair  
Members of the Ways and Means Committee  
Hawaii State Capitol, Room 207  
Honolulu, Hawaii 96813

Re: Governor's Message 521, Submitting for consideration and confirmation to the Director of the Department of Taxation, Gubernatorial Nominee, MARIA E. ZIELINSKI, for a term to expire December 3, 2018

Hearing: Wednesday, February 11, 2015 at 9:05 AM  
Conference Room 211

Dear Chair Tokuda, Vice Chair Kouchi and Members of the Ways and Means Committee:

My name is Todd K. Matsushita and I am writing as a character witness on behalf of Ms. Zielinski in support of her appointment as the Director of the Department of Taxation.

I had the privilege of working with Ms. Zielinski during our firm's audit of the State of Hawaii Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2014. Ms. Zielinski provided valuable contributions based on her knowledge, experience and enthusiasm to ensure that the CAFR was completed by December 31, 2014.

If appointed to the Direction position at the State of Hawaii Department of Taxation, you will find Ms. Zielinski to be an auspicious leader. With the Department of Taxation being responsible for the majority of the State of Hawaii's revenue annually, you need a person with great integrity and reliability to oversee this area, and a person who will ensure that the department is consistently heading in the right direction.

I strongly urge you to confirm Maria E. Zielinski as Director of the Department of Taxation and thank you for the opportunity to submit testimony on this matter.

Sincerely,



Todd K. Matsushita

TESTIMONY BY SANDRA YAHIRO  
TO THE COMMITTEE ON WAYS AND MEANS  
ON  
**GM 521**

February 11, 2015, 9:05 a.m.

RELATING TO CONSIDERATION AND CONFIRMATION TO THE DIRECTOR OF  
TAXATION – **MARIA ZIELINSKI**

Chair Tokuda, Vice Chair Kouchi, and Members of the Committee:

I am testifying in SUPPORT of Maria Zielinski to be the Director of the Department of Taxation. I have known Maria for the past 2-3 years as a Trustee on the Hawaii Employer-Union Health Benefits Trust Fund (Board). She has been a contributing member of the Board and Board sub-committees. Additionally, her background, including 2½ years as DAGS' Deputy Comptroller, contributes to her ability to perform as the Director of Taxation.

Thank you for the opportunity to testify.